



UNITED STATES MARINE CORPS
COMMANDING GENERAL
BOX 788100
MARINE CORPS AIR GROUND COMBAT CENTER
TWENTYNINE PALMS, CALIFORNIA 92278-8100

CCO 1710.39
5
18 Jul 96

CENTER ORDER 1710.39

From: Commanding General
To: Distribution List

Subj: PROCEDURES FOR SETTING UP AND ADMINISTERING MARINE CORPS/NAVY BIRTHDAY BALL FUNDS

Ref: (a) MCO 1700.27
(b) MCO 4001.2A
(c) MCO 5760.4B
(d) MCO 7540.2C
(e) SECNAVINST 5760.43
(f) DODFMR Volume 13
(g) NAVCOMPT Manual Volume VII

Encl: (1) Sample Appointment Letters
(2) Fund Access Authorization Letter
(3) Receipt Record
(4) Bank Reconciliation
(5) Receipt & Expenditure Record
(6) Birthday Ball Ticket Log
(7) Statements of Operation/Net Worth
(8) Verification Officer's Inspection Check List

1. Purpose. To establish a standard operating procedure for Combat Center units and organizations to set up and administer Birthday ball funds.

2. Action. Commanding Officers will:

- a. Set up a Birthday ball fund as an adjunct to MWR as provided by this Order.
- b. Publish internal policy under which a unit will operate as provided within the guidelines of this Order.
- c. Appoint personnel to check compliance with the local regulations, this Order and other applicable directives.

3. General Information

- a. Sources of Birthday ball fund income that are authorized:
 - (1) Ticket and admission money collected from authorized patrons of the Birthday ball and their invited guests.
 - (2) Nonappropriated fund (NAF) picnic and party funds allocated to the command or unit, to supplement locally generated funds.
 - (3) Birthday ball donations can be suggested to third parties seeking a way to show appreciation.

(4) The Marine Corps Manual authorizes any Marine commander to accept unsolicited gifts of consumable or perishable products such as food, nonalcoholic beverages, flowers or candy, but not tobacco products, intended for personnel under the commander's command. Such gifts may be accepted without further approval from any higher headquarters. Reference (b) applies.

(5) Any gift not falling within subparagraph 3a(1)(d) above (i.e., perishable or consumable) must be sent to the Commandant of the Marine Corps (JAR) for processing. Such gifts, usually in the form of a check or money order offered to support Birthday balls, are routinely accepted unless they are offered by persons or entities doing business with or attempting to do business with the Federal Government. Reference (b) applies. If the CMC accepts the gift, the funds are returned for use by MCAGCC, MWR.

(6) A fundraising event is defined as any type of activity, except one involving gambling, which generates money or profit for a designated purpose during a limited time. Birthday ball nonappropriated fund instrumentality's (NAFIs) may conduct fund raisers of limited duration for the purpose of generating money to support the NAFI. Charitable fund raisers are not authorized under this authority. Fundraising events for Birthday fund NAFIs must coordinate their efforts with the Director, MWR Directorate, the Office of the Staff Judge Advocate (SJA) and meet the following criteria: The fundraising activity must be conducted on Government property; all solicitations must be restricted to authorized participants (participants are members, patrons, or other persons authorized to use the services of the NAFI sponsoring the fundraising event. See paragraph 10616 and 30907 of reference (a); all proceeds from the event must be used by the sponsoring NAFI solely for the benefit of authorized participants. Examples of permitted fundraising activities include bake sales, car washes, time and talent auctions, fun runs, bowling tournaments and other games of skill.

(7) Appropriated Fund (APF) Support, as designated in references (a) and (c), is limited to:

(a) Appearance of Marine Corps band personnel.

(b) Transporting band personnel and Color Guard to/from ball sites.

b. Sources of Birthday ball fund income that are not authorized:

(1) The operation of a resale activity, except that which is directly related to the purpose and function of the activity, and then only when so determined by the Commanding General and approved by the CMC (MW). Reference (a) applies. Resale activities likely to be approved include sales of unique T-shirts, hats, mugs, etc. and small (under \$200/mo) soda/coffee messes.

(2) Donations solicited from individuals or organizations.

(3) The sale of commercial advertising which is to appear on NAFI or Birthday ball materials. See the current edition of MCO P5600.31.

(4) Any gambling on Government-owned, -leased or -controlled property or by naval personnel while in a duty status. Gambling includes all raffles, lotteries and games of chance.

(5) Buyouts of official duties includes physical training, uniform and equipment inspections, duty assignments, marksmanship training/ qualification, etc.

(6) Government property and services designated "for official use only", except as outlined in references (a) and (c).

c. Expenses will be limited to those approved under local regulations and this Order. In the conduct of a Birthday ball, no individual is to gain any personal benefit which is not available to all participants. No tickets will be distributed free to any individual, except for the honored guest.

d. Immunity from payment of taxes can be accomplished if the unit/ organization conducting the approved Birthday ball uses the Internal Revenue Service (IRS) number and sales tax exemption number that was issued to the Command MWR for nonappropriated funds.

e. Joint and Private Balls. Dual characterization of the annual Birthday Ball as both a Private and official function is not prohibited. Private and public funds must not be commingled. Therefore, any private support for a joint ball should be non monetary in nature. In some cases, joint ball planning and execution may be too cumbersome. In those cases with wide community interest, active duty members may desire to participate in private balls with no NAP' support. In such instances, this Order would not apply and official support otherwise available to private organizations from the Marine Corps through the community relations program would still be available

4. Procedural Information

a. Appointment. On approval of the Commanding General for the establishment of Birthday ball fund by a unit/organization, the commanding officer will appoint in writing an officer or staff noncommissioned officer/chief petty officer as the Birthday Ball fund treasurer as well as a Birthday ball fund verification officer. The verification officer will be independent of the cash and recording functions. Alternates for these duties may be appointed as deemed necessary by the commanding officer. Supply Officers/Chiefs shall not be appointed to these duties. Sample letters are depicted in enclosure (1).

b. Accounting for Cash. The following procedures will be used in accounting for cash accumulated in the Birthday ball fund. All records will be kept for four years. Those records may be needed by the NAFI from time to time during audits of command MWR funds.

(1) A checking account will be set up in the name of the Birthday ball fund with the activity's complete address. In addition, a fund access authorization letter will be sent to the financial institution, see enclosure (2).

(2) The checkbook may have a check register, may make a "carbon" copy or may be the type with checks torn from the stub. The stub of the check or the register needs the following information: check number, made to, disbursement for, date and amount. The stub or register will be filled out upon issuance of each check. No additional information is required for the "carbon" copies.

(3) When checks are written for any expense, the amount of the check must match the vendor's invoices. The following information will be accompany vendor's invoices upon writing the check for payment: marked paid, date and number of check and the person approving payment. If no vendor's invoices are available, a written statement by the person who generated the service or goods is needed

(4) Voided checks will not be destroyed but kept, marked "void" and rendered nonnegotiable by at least mutilating the signature area. Voided checks will be held until the next bank statement is received and then attached thereto.

(5) No checks will be written to "cash" or "bearer".

(6) When money is received for deposit, the Receipt Record, enclosure (3) will be completed. Deposit slips will be prepared in duplicate and signed by the

person making the deposit. The copy will be kept with the Receipt Record. Once the original deposit slip has been authenticated by the bank with date and amount deposited, the bank authentication deposit slip will be affixed to the completed paperwork, the Receipts Record, in support of that day's deposits.

(7) Personnel assigned responsibility for the Birthday ball fund shall reconcile the checking account monthly, using the Bank Reconciliation at enclosure (4).

(8) The Receipts and Expenditures Record, as shown in enclosure (5), will be used to record all financial transactions of the fund.

(9) Verification of the Birthday ball fund will be conducted quarterly by a person independent of the cash and recording functions. This action will include a verification that the checking account was reconciled timely and accurately, and verification of receipt and expenditure records. An inspection check list is provided in enclosure (8).

(10) Under the authority of reference (d), audits of Birthday ball funds may be performed by the Comptroller Directorate, Resource, Evaluation and Analysis (REA) staff as deemed necessary.

(11) Each year by 31 December, a financial statement showing all income and expenses for the year will be sent to the Commanding General via the unit commander, for approval using the form contained in enclosure (7). After all records have been verified, a special events summary report will be prepared, attached to the financial statement and sent to the Commanding General with copies to the Director, MWR and Comptroller, as required by supporting directives implementing this Order. This summary report will show, at a minimum, the date of the event, collections made, tickets sold, total expenses and other pertinent information necessary. Any residual funds from the Birthday ball (less the minimum needed [usually \$5.00] to keep the local checking account open) must be sent to the Director, MWR for future picnics, parties or Birthday balls. The Director, MWR must reflect all income and expenses that impact unit allocation of funds on their operating statements.

b. Procedures will be used in the accountability of tickets, income and expenses for the Birthday ball.

(1) All income and expenses will be received and accounted for per paragraph Se of this Order and recorded in a Receipt and Expenditure Record, as shown in enclosure (S).

(2) All money collected will be accounted for through the use of prenumbered cash receipt vouchers. The receipt voucher will be prepared in triplicate for each cash collection with the original going to the patron, first copy kept as support and the second copy held in numerical sequence. A logbook will be kept for money collected through the mail by a person other than the person who prepares the bank deposit. The person preparing the log and the person preparing the bank deposit must both sign the log to acknowledge accountability.

(3) A record for sales of all prenumbered ball tickets will be kept in a logbook. This control will show all numbers in consecutive order. Any ticket not sold will be returned and so indicated in the log. The following information as shown in enclosure (6), entitled Birthday Ball Ticket Log, will appear in the logbook.

(4) The officer responsible for verification of the ticket sales will verify this logbook within 30 days after the local Birthday ball celebration and compare total income of the log to total income received in the checking account during the period.

5. Applicability. This order is applicable to all tenant units and organizations located aboard the Combat Center, except those private parties planning Birthday ball celebrations outside the cognizance of the Commanding General.

J. D. MAJCHRZAK
Chief of Staff

Distribution: A-1

Sample Appointment Letters

Command Letterhead

1710
Code XX
(Date)

From: Commanding Officer
To: GySgt Ima Marine, 000 00 0000/MOS USMC
Subj: APPOINTMENT OF TREASURER FOR THE BIRTHDAY BALL FUND
Ref: (a) CCO 1710.39

1. You are hereby appointed the (unit/organization) Birthday Ball fund treasurer.
2. You will be guided by the reference in the exercise of your assigned duties.
3. You are authorized to approve disbursements from the Birthday Ball fund not to exceed (specify amount, i.e., \$500) in accordance with the reference. Expenses requiring a disbursement of an amount in excess of your authorization will be approved by (designate authority, i.e., Commanding Officer, Executive Officer).

(Commanding Officer)

Copy to:
Director, MWR
Director, Comptroller, REA
Appointed Verification Officer

ENCLOSURE (1)

Command Letterhead

1710
Code XX
(Date)

From: Commanding Officer
To: GySgt Ima Marine, 000 00 0000/MOS USMC

Subj: APPOINTMENT OF ALTERNATE TREASURER FOR THE MARINE CORPS BIRTHDAY BALL FUND

Ref: (a) CCO 1710.39

1. You are hereby appointed the (unit/organization) Birthday Ball fund alternate treasurer.
2. In the absence of the appointed primary treasurer, you will be guided by the reference in the exercise of your assigned duties
3. You are authorized, in the absence of the appointed treasurer, to approve disbursements from the Birthday Ball fund not to exceed (specify amount, i.e., \$500) in accordance with the reference. Expenses requiring a disbursement of an amount in excess of your authorization will be approved by (designate authority, i.e., Commanding Officer, Executive Officer, etc.).

Commanding Officer

Copy to:
Director, MWR
Director, Comptroller, REA
Appointed Verification Officer

ENCLOSURE (1)

CCO 1710.39
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Command Letterhead

1710
Code XX
(Date)

From: Commanding Officer
To: 2dLt U. R. Marines, 000 00 0000/MOS USMC

Subj: APPOINTMENT OF VERIFICATION OFFICER FOR THE BIRTHDAY BALL FUND

Ref: (a) CCO 1710.39

1. You are hereby appointed the verification officer of the (unit/organization) Birthday Ball fund.
2. You will be guided by the reference in the exercise of your assigned duties.
3. You will, on a quarterly unannounced basis, inspect and verify that all funds received and deposited in the (account name) are accurately reported and that disbursements are made from these funds properly. A report of findings will be submitted to cognizant command personnel.

Commanding Officer

Copy to:
Director, MWR
Director, Comptroller, REA
Treasurer, (Name of Ball Fund)

ENCLOSURE (1)

CCO 1710.39
18 Jul 96

Command Letterhead

1710
Code XX
(Date)

From: Commanding Officer
To: 2dLt U. R. Marines, 000 00 0000/MOS USMC

Subj: APPOINTMENT OF ALTERNATE VERIFICATION OFFICER FOR THE BIRTHDAY BALL FUND

Ref: (a) CCO 1710.39

1. You are hereby appointed the alternate verification officer of the (unit/organization) Birthday Ball fund.
2. In the absence of the appointed primary verification officer, you will carry out the responsibilities as verification officer, guided by the reference in the exercise of your assigned duties.
3. You will, on an unannounced quarterly basis, inspect and verify that all funds received and deposited in the (account name) are accurately reported and that disbursements are made from these funds properly. A report of findings will be submitted to cognizant command personnel.

Commanding Officer

Copy to:
Director, MWR
Director, Comptroller, REA
Treasurer, (Name of Ball Fund)

ENCLOSURE (1)

Fund Access Authorization Letter

Name of Birthday Ball Fund

Name of Financial Institution Address

Dear Sir:

(individual(s) authorized access to funds), whose specimen signature (5) appears below, are authorized to withdraw money from all types of bank accounts which are carried under the following designation

(Organization) Birthday Ball Fund
(Activity's complete name and mailing address)

This authorization is effective on and after (date) and remains in effect until terminated. Any previous authorization for (previously authorized individual(s)) to withdraw funds from the bank accounts described above is revoked effective at the close of business (date)

The (Successor MWR) is the initial successor in interest and the Commandant of the Marine Corps is the ultimate successor in interest to these funds. No responsibility will be attached to the bank after transfer of funds to or upon order of the Commandant of the Marine Corps

(Specimen Signature)

(Specimen Signature)

(Authorized Signature)

(Specimen Signature)

Copy to:
Relieved Individual (5)
Relieving Individual (s)
Director, Comptroller, REA
Director, MWR, MAC
File

ENCLOSURE (2)

Receipt Record

Organization Title

			Day/Month/Year	
<u>Description Name</u>	<u>Reason for Income</u>	<u>Cash</u>	<u>Check</u>	<u>Amount</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
		_____	_____	_____
			Total Amounts	

Prepared by: _____

Reviewed by: _____

Note: Individual making deposit must sign the deposit slip in duplicate. One deposit slip will be kept by the bank and the other kept and attached to this form.

ENCLOSURE (3)

Bank Reconciliation

Name and Address of Depository (Main Office)

Balance at _____ per Statement date _____ \$ _____
date

	Date	Amount
Add Deposit(s) not credited:	_____	_____
	_____	_____
	_____	_____
	_____	_____
		\$ _____
Total to be Accounted for:		\$ _____
Less outstanding check(s) listed below		_____
Add or Less adjustments (see attached)		_____
Reconciled balance at _____		\$ _____
Balance per checkbook at _____		_____
Balance per general ledger at _____		_____

Outstanding Checks

DATE	NUMBER	AMOUNT	DATE	NUMBER	AMOUNT

Prepared by: _____ Date: _____

Receipt and Expenditure Record

(Date)

(Month) (Year) (Control #)

DAY OF MO	PURCHASE ORDER #	CHECK #	PAYEE/REASON FOR CHECK	RECEIPTS	EXPENDITURES
			Balance of Cash on Hand and in bank from (Previous Month)	\$1,300.00	
2	01-96	101	Purchase of Supplies		50.00
2			Cash Receipts from Birthday Ball Ticket Sales	115.00	
3	02-96	102	Purchase of Supplies		200.00
5	03-96	103	Marine Corps Hotel I Ballroom Deposit		500.00
7			Cash Receipts from Birthday Ball Ticket Sales	350.00	
15			Cash Receipts from Birthday Ball Ticket Sales	100.00	
22	04-96	104	Purchase of Supplies		200.00
31	05-96	105	replenish Petty Cash		22.00
TOTALS				1,865	972
				893	

BALANCE FORWARD TO (NEXT MONTH)

ENCLOSURE (5)

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Birthday Ball Ticket Log

(Year)

BALL TICKET NO	CASH RECEIPT NO	NAME	DATE	CASH	CHECK	AMOUNT REC'VED	DATE OF DEPOSIT
1	1	EM Jones	11096	\$25		\$25	31096
2, 3	2	IA Smith	101096		\$50	\$50	101296
4, 5	3	N Williams	141096	\$50		\$50	101796
6	4	LM Garcia	171096		\$25	\$25	102396

\$150

ENCLOSURE (6)

Statements of Operation/Net Worth

For: (Month/Year)

Operations Statement

	Ticket Sales	Other	Composite
Beginning Balance		\$ 500.00	\$ 500.00
Receipts	<u>\$2, 500.00</u>	<u>100.00</u>	<u>2,600.00</u>
Total Available	2,500.00	600.00	3,100.00
Expenditures			<u>1,750.00</u>
Ending Balance			\$1,350.00

Net Worth Statement:

Net Worth

Assets	Checking Account	\$3,100.00
	Petty Cash	0.00
	Other*	0.00
Total Assets		\$3,100.00
	Liabilities*	<u>1,750.00</u>
Net Worth		\$1,350.00

Treasurer

Approved

*Must be itemized

ENCLOSURE (7)

Verification Officer's Inspection Check List

Inspection Date: _____ Inspector: _____

Reason for Inspection:

Monthly - Change Bank__ Change Treasurer __ Alternate Command-Directed __

AREA TO BE INSPECTED	INSPECTOR COMMENTS	INSPECTOR INITIALS
Treasurer/Alternate had been appointed by CO		
Copies of all appointment letter are maintained on file by treasurer		
A completed receipt is on file for all revenues collected		
Receipts were counted per CCO 1710.39		
Receipts were verified per CCO 1710.39		
Adequate physical controls are in place to protect the checkbook and cash received awaiting deposit		
Deposits are made per CCO 1710.39		
Deposit records have accompanying deposit slips attached		
Treasurer/Alternate signs all revenue receipts after deposit is made		
Treasurer reviews all requests for disbursements		
All disbursement were authorized		
Disbursements were within the spending limit of the Treasurer or approved by the CO		
There is a completed disbursement form on file for each disbursement made		
Treasurer signed checks made for actual disbursement		
Alternate signs checks only when custodian is TAD, on leave, or is hospitalized		
No disbursements made where checks were made to "cash" or "bearer"		
Written approval obtained from command before donation is accepted		
Ledgers maintained per CCO 1710.39		
Bank Statements were properly reconciled		
All checks are accounted for		
Monthly reports accurately prepared & distributed		
Statements of Net Worth & Operations are accurate & complete		

ENCLOSURE (8)

From: Verification Officer
To: Commander/Commanding Officer (unit)

Subj: INSPECTION OF THE (UNIT) BIRTHDAY BALL FUND

Ref: (a) CCO 1710.39

1. The Birthday Ball fund inspection was completed on _____, following reference (a). The records represent a complete and accurate picture of the fund status except as noted below. _____ discrepancies were found. Recommendations to correct discrepancies are attached.

2. POC is (Verification Officer), extension (number).

Signatures: _____
Treasurer Inspector

Copy to:
Treasurer
Director, MWR
Comptroller (REA)

ENCLOSURE (8)